



Government of the District of Columbia
Office of the Chief Financial Officer
Office of Tax and Revenue

CONTENTS

Instructions

Sales and Use Special Event Tax Return (FR-800SE)

Taxpayer's Copy of FR-800SE

Mailing Label

2003

Sales and Use Special Event Return Tax Booklet

Sales and Use Special Event Tax Return

General Information

1. FILING PERIOD, DUE DATE, EVENT ENDING DATE AND EVENT NAME :

- (a) The filing period is the time of the special event.
- (b) The special event return is due on or before the 20th of the month following the last day of the special event. If the due date falls on a Saturday, Sunday or legal holiday, the return is due on the next business day. To avoid a delinquency notice, a return must be filed even if no sales were made or no sales or use tax is due.
- (c) If you participate in more than one event in a month, separate returns are needed for each event.
- (d) Complete the event ending date area, enter the last day of the event in the MMDDYYYY format.
- (e) Enter the special event name in the area provided, e.g. Garden Expo.

2. FORMS:

A booklet with all the necessary forms and instructions will be delivered to each special event vendor. Taxpayers are responsible for filing and paying taxes on time whether or not the forms are received.

3. PAYMENTS:

Make a check or money order payable to the DC Treasurer and mail it with the special event sales and use tax return to the Government of the District of Columbia, PO Box 37559, Washington, DC 20013-7559. Payments may also be made in person at any DC branch of the Wachovia Bank (formerly First Union Bank). Please write your Federal Employer Identification Number (or SSN), "FR-800SE" and the tax year on your payment.

4. DISHONORED CHECKS:

There is a charge of \$65 for each dishonored check issued to DC.

5. TAX RATES:

- (a) **5.75% rate**, in general, applies to:
 - (1) Sales of tangible property delivered in the District of Columbia;
 - (2) Rentals of tangible personal property, except rentals of textiles to residential users;
 - (3) Sales of newspapers and publications;
 - (4) Sales of food or drink sold through vending machines;
 - (5) Sales of the following services: real property maintenance; landscaping; employment; personnel placement; data processing; information; production; fabrication or printing; repairs or alterations of tangible personal property; copying; photocopying, duplicating, or mailing; delivery; and laundering, dry cleaning, or pressing; except if the service is performed by coin-operated equipment.
 - (6) Sales of stationary two-way radio services, telegraph services, teletypewriter services, teleconferencing services, "900," "976," "915," and other "900" type telecommunication services, telephone answering services, and coin-operated telephone services. Sales of these services are exempt from sales tax if charges to the end-user are subject to DC gross receipts or the toll telecommunication tax;
 - (7) Admissions to certain public events (for detailed information, refer to the pamphlet "General Information—Sales and Use Taxes" FR-379;
 - (8) Sales of local telephone service, gas, oil and electricity for commercial use; and
 - (9) Sales of solid fuel or steam.
- (b) **9% rate applies** to sales of alcoholic beverages sold for con-

sumption off the premises.

(c) 10% rate applies to:

- (1) All sales of food or drink served or prepared for immediate consumption or sold in or by restaurants, lunch counters, cafeterias, hotels, caterers, boarding houses, carry-out shops and other similar places of business. This includes sales of food or drink in a heated state, cold drinks dispensed on a self-service basis into a container; and frozen yogurt, ice cream, ice milk or sherbet sold in quantities of less than one pint;
 - (2) Rentals of motor vehicles and utility trailers, except those registered for commercial purposes;
 - (3) Sales of alcoholic beverages sold for consumption on the premises; and
 - (4) Sales of prepaid telephone calling cards.
- (d) **12% rate applies** to charges for the service of parking, storing or keeping motor vehicles or trailers.
- (e) **14.5% rate applies** to charges for rooms, lodgings or accommodations furnished to transients.

NOTE: Sales tax must be charged and collected on the actual selling price.

6. EXEMPT AND NONTAXABLE SALES:

The following are examples of exempt and therefore, nontaxable sales:

- (a) Sales to the United States or the Government of the District of Columbia or any instrumentalities thereof;
- (b) Sales to semipublic institutions that have a DC Certificate of Exemption (FR-551);
- (c) Sales to a purchaser that furnished you with a DC Certificate of Resale (FR-368);
- (d) Sales delivered to a purchaser outside DC; and
- (e) Certain sales within the District by a Qualified High Technology Company (QHTC) and certain sales to a QHTC.

NOTE: Charitable organizations must collect sales tax from the purchasers of items *sold* and remit the tax as indicated in item 3.

7. RULES FOR REPORTING SALES AND GROSS RECEIPTS:

Report cash, credit or charge sales, including conditional sales, for the period in which the sale occurred, even if a portion of the sale price has not been collected. Do not deduct from taxable sales the refunds you issued for previously reported sales (see Overpayment of Sales or Use Tax) or sales of property that was subsequently repossessed. You may deduct uncollected balances of accounts (bad debts). Subsequent collections of bad debts must be reported in full in the period in which they are collected. Expenses of collecting bad debts are not deductible. (See Title 9 of the DC Municipal Regulations.)

NOTE: Title 9 of the DC Municipal Regulations may be purchased from the Office of Documents and Administrative Issuances, 441 Fourth St., NW, Suite 520-S, Washington, DC 20001.

8. PENALTIES AND INTEREST CHARGES:

- (a) A penalty of 5 percent per month is imposed for the failure to file a return or pay any tax due on time. It is computed on the unpaid tax for each month, or fraction of a month, that the return is not filed or the tax not paid. The penalty is not to exceed an amount equal to 25 percent of the tax due.
- (b) A penalty of 20 percent is imposed on the portion of an underpayment of taxes attributable to negligence. Negli-

Return Instructions, *continued*

gence is a failure to make a reasonable attempt to comply with the law or to use ordinary and reasonable care in preparing tax returns without the intent to defraud. One indication of negligence is a failure to keep adequate books and records.

- (c) Interest of 10% per year, compounded daily will be assessed on a late return or late payment, without regard to any extension.

9. CRIMINAL PENALTIES: Any person required to file a return or report, or perform any act under the provisions of the D.C. Sales and Use Tax Act who:

- (a) Fails or neglects to file the return or report or perform such act within the time required shall, upon conviction thereof, be fined not more than \$1,000 or imprisoned for not more than six months, or both, for each and every failure or neglect.
- (b) Willfully fails or refuses to file the return or report or perform such act within the time required shall, upon conviction thereof, be fined not more than \$5,000 or imprisoned for not more than one year, or both.

These penalties are in addition to penalties for false statements under D.C. Code 22-2514 and any other applicable penalties. Corporate officers may be held personally liable for the payment of taxes owed if the payment is not remitted to the District.

10. USE TAX REPORTING: Report use tax on the cost of all tangible personal property and taxable services used or consumed by you within the District for which sales tax has not been paid to any state. This includes the cost of items purchased under a Certificate of Resale or withdrawn from stock for personal use or for use in the conduct of your business.

11. OVERPAYMENT OF SALES OR USE TAX: An overpayment of sales or use tax for a prior year should not be taken as a credit on the tax return of a subsequent period. To receive a refund of the overpayment, you must file a Claim for Refund of Sales and Use Tax, Form FR-331. If additional information is needed, please call (202) 727-4829. For tax forms, call (202) 442-6546 or visit www.cfo.dc.gov.

USE TAX: Lines 1-4 are for reporting use tax.

Line 1: Taxable at 5.75%: In Column B enter the TAXABLE AMOUNT of all items or services used by you in the District for the year being reported for which you have not previously paid a sales tax to any state. Multiply the amount by **.0575** and enter the result on Line 1, Column C.

Line 2: Taxable at 9%: In Column B enter the TAXABLE AMOUNT of alcoholic beverages used by you in the District for the year being reported for which you have not previously paid a sales tax to any state. Multiply the amount by **.09** and enter the result on Line 2, Column C.

Line 3: Taxable at 10%: In Column B enter the TAXABLE AMOUNT of all food and drink used or consumed in the District, or rentals of motor vehicles or utility trailers (except those registered for commercial purposes) for the year being reported for which you have not previously paid a sales tax to any state. Multiply the amount by **.10** and enter the result on Line 3, Column C.

Line 4: TOTAL USE TAX: Add Lines 1, 2 and 3 of Column C and enter the result on Line 4, Column C.

SALES TAX: Lines 5-10 are for reporting sales tax.

Line 5: Taxable at 5.75%. In Column B enter the amount of all sales taxed at 5.75% for the year being reported. Multiply the amount by **.0575** and enter the result on Line 5, Column C.

Line 6: Taxable at 9%. In Column B enter the amount of all sales taxed at 9% for the year being reported. Multiply the amount by **.09** and enter the result on Line 6, Column C.

Line 7: Taxable at 10%. In Column B enter the amount of all sales taxed at 10% for the year being reported. Multiply the amount by **.10** and enter the result on Line 7, Column C.

Line 8: Taxable at 12%. In Column B enter the amount of all sales taxed at 12% for the year being reported. Multiply the amount by **.12** and enter the result on Line 8, Column C.

Line 9: Taxable at 14.5%. In Column B enter the amount of all sales taxed at 14.5% for the year being reported. Multiply the amount by **.145** and enter the result on Line 9, Column C.

Line 10, Column B. Add all entries on Lines 5 through 9 of Column B and enter as the TOTAL TAXABLE SALES.

Line 10, Column C. Add all entries on Lines 5 through 9 of Column C and enter as the TOTAL SALES TAX.

Line 11, Column B. Enter your TOTAL EXEMPT SALES for the sales year being reported, including eligible sales during the sales tax holiday and sales by Qualified High Technology Companies (QHTC).

Line 12, Column B. Add Lines 10 and 11 of Column B, and enter the result as the TOTAL SALES.

Line 12, Column C. Add Lines 4C (total use tax) and 10C (total sales tax) of Column C and enter the result on Line 12C. This is the TAX DUE.

Lines 13 and 14, Column C. Penalty and/or interest due, as defined in Item 8 under general information, must be entered on the appropriate line, if applicable.

Line 15, Column C. Add Lines 12C, 13C and 14C, and enter the result. This is the TOTAL AMOUNT DUE.

NOTE: You must enter your Federal Employer Identification Number (or Social Security Number) on the Return. Each return must be completed and signed.

IMPORTANT: Make check or money order payable to the D.C. Treasurer. To mail your return, use the label in the back of this booklet or mail to: Government of the District of Columbia, PO Box 37559, Washington, DC 20013-7559.
Write your Federal Employer Identification Number/SSN, "FR-800SE and event ending date on the face of your payment.



Government of the
District of Columbia

2003 FR-800SE Sales and Use
Special Event Tax Return



0 3 8 0 0 0 5 1 0 0 0 0

FEDERAL EMPLOYER I.D. NUMBER		EVENT ENDING (MM/DD/YYYY)		OFFICIAL		USE ONLY	
BUSINESS NAME						SOCIAL SECURITY NUMBER	
MAILING ADDRESS LINE 1						EVENT NAME	
MAILING ADDRESS LINE 2						NAICS CODE	
CITY		STATE		ZIP CODE		DUE DATE	
A RETURN MUST BE FILED EVEN IF NO SALES WERE MADE OR NO SALES OR USE TAX IS DUE.							
COLUMN A DESCRIPTION		COLUMN B — TAXABLE AMOUNT		Multiply amount in Col. B by rate and enter in Col. C		COLUMN C — TAX DUE	
1. USE Taxable at 5.75%	1B	\$		X .0575	1C	\$	
2. USE Taxable at 9%	2B	\$		X .09	2C	\$	
3. USE Taxable at 10%	3B	\$		X .10	3C	\$	
4. TOTAL USE TAX (Add Lines 1, 2 and 3, Col C).....					4C	\$	
5. SALES Taxable at 5.75%	5B	\$		X .0575	5C	\$	
6. SALES Taxable at 9%	6B	\$		X .09	6C	\$	
7. SALES Taxable at 10%	7B	\$		X .10	7C	\$	
8. SALES Taxable at 12%	8B	\$		X .12	8C	\$	
9. SALES Taxable at 14.5%	9B	\$		X .145	9C	\$	
10. TOTAL TAXABLE SALES (Add Lines 5, 6, 7, 8 and 9 of Col. B)	10B	\$		10. TOTAL SALES TAX (Add Lines 5, 6, 7, 8 and 9 of Col. C)	10C	\$	
11. TOTAL EXEMPT SALES THIS YEAR	11B	\$		11C			
12. TOTAL SALES (Add Lines 10 and 11 of Col. B)	12B	\$		12. TAX DUE (Total of Lines 4 and 10 of Col. C)	12C	\$	
				13. PENALTY	13C	\$	
				14. INTEREST	14C	\$	
				15. TOTAL AMOUNT DUE (Add Lines 12, 13 and 14 of Col. C)	15C	\$	
PLEASE SIGN HERE	Under penalty of law, I declare that this return is correct, to the best of my knowledge. If prepared by a person other than the taxpayer, this declaration is based on all information available to the preparer.						
	Telephone Number of Person to Contact						
PAID PREPARER ONLY	TAXPAYER'S SIGNATURE		TITLE		DATE		
	PREPARER'S SIGNATURE (if other than taxpayer)				DATE		
	FIRM NAME						
	FIRM ADDRESS						
Preparer's FEIN, SSN or PTIN							

Make check or money order payable to the DC Treasurer. Include your Federal Employer ID Number (or SSN), "FR-800SE" and event ending date on your payment. Mail return and payment to: Government of the District of Columbia, PO Box 37559, Washington, DC 20013-7559.



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0 3 8 0 0 0 5 1 0 0 0 0

FEDERAL EMPLOYER I.D. NUMBER										EVENT ENDING (MM/DD/YYYY)										OFFICIAL USE ONLY																			
BUSINESS NAME																														SOCIAL SECURITY NUMBER									
MAILING ADDRESS LINE 1																				EVENT NAME																			
MAILING ADDRESS LINE 2																				NAICS CODE										DUE DATE									
CITY										STATE					ZIP CODE					A RETURN MUST BE FILED EVEN IF NO SALES WERE MADE OR NO SALES OR USE TAX IS DUE.																			
COLUMN A DESCRIPTION										COLUMN B — TAXABLE AMOUNT										Multiply amount in Col. B by rate and enter in Col. C										COLUMN C — TAX DUE									
1. USE Taxable at 5.75%										1B										X .0575										1C									
2. USE Taxable at 9%										2B										X .09										2C									
3. USE Taxable at 10%										3B										X .10										3C									
4. TOTAL USE TAX (Add Lines 1, 2 and 3, Col C).....																				4C																			
5. SALES Taxable at 5.75%										5B										X .0575										5C									
6. SALES Taxable at 9%										6B										X .09										6C									
7. SALES Taxable at 10%										7B										X .10										7C									
8. SALES Taxable at 12%										8B										X .12										8C									
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PLEASE SIGN HERE										Under penalty of law, I declare that this return is correct, to the best of my knowledge. If prepared by a person other than the taxpayer, this declaration is based on all information available to the preparer.																				Telephone Number of Person to Contact									
										TAXPAYER'S SIGNATURE										TITLE										DATE									
PAID PREPARER ONLY										PREPARER'S SIGNATURE (if other than taxpayer)										DATE										Preparer's FEIN, SSN or PTIN									
										FIRM NAME																													
										FIRM ADDRESS																													

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